

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
EASTERN DIVISION

RODNE' DAVIS-MOAB

PLAINTIFF

VS.

CIVIL ACTION NO. 2:19-cv-2-KS\_MTP

JEFFERSON DAVIS COUNTY TAX ASSESSOR'S OFFICE

DEFENDANT

ORDER ACCEPTING MAGISTRATE JUDGE'S RECOMMENDATION  
AND DISMISSING CASE WITHOUT PREJUDICE, ETC.

This cause is before the Court on Complaint filed by Rodne' Davis-Moab and Report and Recommendation [4] of Magistrate Judge Michael T. Parker. The Plaintiff has objected to Report and Recommendation as stated in document [5], and the Court has considered the Report and Recommendation, Objection and case file herein and does hereby find as follows:

Plaintiff brought his Complaint against the Jefferson Davis County Tax Assessors' Office claiming federal question and diversity jurisdiction. Judge Parker following his obligation to consider the subject matter jurisdiction raised the issue sua sponte of whether this Court has jurisdiction over plaintiff's Complaint. As stated above the Complaint alleges diversity and federal question jurisdiction. In his Complaint plaintiff lists his address as 504 Melba Avenue, Hattiesburg, Forrest County, Mississippi. The defendant, Jefferson Davis County Tax Assessor's Office, is an entity of Jefferson Davis County, Mississippi, therefore there is no diversity of citizenship. The federal question alleged by Plaintiff is stated in paragraph II(A) as "fraud". The amount in controversy set forth in paragraph III is not clearly stated by Plaintiff, and the statement of claim set forth in paragraph III alleges some name changes and some other actions occurred in Jefferson Davis County Mississippi. The relief requested in paragraph IV is to have

the property title changed in the Jefferson Davis County Tax Office. Nowhere does the plaintiff state any federal question.

In his Objection [5] Plaintiff lists some case law dealing with federal tax liens which have absolutely nothing to do with the relief requested or the issues set forth in his Complaint. All of the other allegations enumerated in his Objection address state actions such as alteration of documents, fraud, etc., and nowhere in the Objection does the Plaintiff state a federal statute or constitutional right that has been violated, and this Court finds that the Plaintiff has not set forth federal question jurisdiction and has plead no federal question jurisdiction.

The Court finds that the Report and Recommendation of Magistrate Judge Michael T. Parker is that the Plaintiff's Complaint be dismissed without prejudice for lack of subject matter jurisdiction. This Court finds that the Objections lack merit and should be overruled. The Court further concludes that the proposed Report and Recommendation is an accurate statement of the facts and correct analysis of the law in all regards. Therefore, the Court accepts, approves, and adopts the Magistrate Judge's factual findings and legal conclusions contained in the Report and Recommendation.

Accordingly, IT IS ORDERED that United States Magistrate Judge Michael T. Parker's Report and Recommendation is ACCEPTED pursuant to 28 U.S.C. §636(b)(1) and that the Complaint filed by Rodne' Davis-Moab is DISMISSED WITHOUT PREJUDICE. All other pending Motions are DENIED AS MOOT.

SO ORDERED this the 15th day of March, 2019.

s/Keith Starrett  
UNITED STATES DISTRICT JUDGE